

# **CONTENTS INDEX**

**VOLUME 21, ISSUE NUMBERS 1-4**

*(March-December 2007)*

## **VOLUME 21—NUMBER 1**

### **ARTICLES**

Congressional Intervention in the Standard-Setting Process: An Analysis of the Stock Option Accounting Reform Act of 2004 David B. Farber, Marilyn F. Johnson, and Kathy R. Petroni .....	1
Unrecorded Intangible Assets: Abnormal Earnings and Valuation Mark Kohlbeck and Terry D. Warfield .....	23
State Accountancy Regulators' Perceptions of Independence of External Auditors When Performing Internal Audit Activities for Nonpublic Clients Cecil L. Hill and Quinton Booker .....	43

### **COMMENTARIES**

Standard-Setting Issues and Academic Research Related to the Accounting for Financial Asset Transfers Katherine Schipper and Teri Lombardi Yohn .....	59
Auditing Related Party Transactions: A Literature Overview and Research Synthesis Elizabeth A. Gordon, Elaine Henry, Timothy J. Louwers, and Brad J. Reed .....	81
A Response to the FASB Exposure Draft on Accounting for Uncertain Tax Positions: An Interpretation of FASB Statement No. 109 AAA Financial Accounting Standards Committee .....	103

## VOLUME 21—NUMBER 2

### ARTICLES

- Including Credit Standing in Measuring the Fair Value of Liabilities—Let's Pass This One to the Shareholders

Lanny G. Chasteen and Charles R. Ransom ..... 119

- PCAOB Inspections of Smaller CPA Firms: Initial Evidence from Inspection Reports

Dana R. Hermanson, Richard W. Houston, and John C. Rice ..... 137

### COMMENTARIES

- Is Accounting an Academic Discipline?

Joel S. Demski ..... 153

- Is Accounting an Academic Discipline?

John C. Fellington ..... 159

- Auditor Communications with the Audit Committee and the Board of Directors: Policy Recommendations and Opportunities for Future Research

Jeffrey Cohen, Lisa Milici Gaynor, Ganesh Krishnamoorthy, and Arnold M. Wright .. 165

- Response to FASB Exposure Draft, "The Fair Value Option for Financial Assets and Financial Liabilities, Including an Amendment of FASB Statement No. 115"

AAA Financial Accounting Standards Committee ..... 189

- Response to FASB Exposure Draft, "Employers' Accounting for Defined Benefit

Pension and Other Postretirement Plans: An Amendment of FASB Statements No. 87, 88, 106, and 132(R)"

AAA Financial Accounting Standards Committee ..... 201

- Reflections on Stewardship Reporting

Vincent O'Connell ..... 215

- The FASB's Conceptual Framework for Financial Reporting: A Critical Analysis

AAA Financial Accounting Standards Committee ..... 229

**VOLUME 21—NUMBER 3**

**ARTICLES**

- Unfunded Public Employee Health Care Benefits and GASB No. 45  
Elizabeth K. Keating and Eric S. Berman ..... 245
- Determinants of Audit Committee Diligence  
K. Raghunandan and Dasaratha V. Rama ..... 265
- Disclosure, Incentives, and Contingently Convertible Securities  
Carol A. Marquardt and Christine I. Wiedman ..... 281
- An Investigation of Auditor Perceptions about Subsequent Events and Factors That Influence This Audit Task  
Diane J. Janvrin and Cynthia G. Jeffrey ..... 295

**COMMENTARY**

- Recent Developments at the Securities and Exchange Commission: Academic Contributions and Opportunities  
Bjorn N. Jorgensen, Cheryl L. Linthicum, Andrew J. McLelland, Mark H. Taylor, and Teri Lombardi Yohn ..... 313

**VOLUME 21—NUMBER 4**

**ARTICLES**

- Assurance versus Insurance: A Study of Consumer Receptiveness in an E-Commerce Setting  
El'fred Boo, Kin-Yew Low, Xinming Soh, and Miaoling Lim ..... 331
- Anticipatory Reporting Standards  
John Christensen and Joel S. Demski ..... 351
- Audit Fees and Auditor Dismissals in the Sarbanes-Oxley Era  
Michael L. Ettredge, Chan Li, and Susan Scholz ..... 371
- Beyond Competition: Institutional Isomorphism in U.S. Accounting Research  
Brad Tuttle and Jesse Dillard ..... 387
- Do Clients Share Preparers' Self-Assessment of the Extent to Which They Advocate for Their Clients?  
Teresa Stephenson ..... 411
- Were Former Andersen Clients Treated More Leniently Than Other Clients? Evidence from Going-Concern Modified Audit Opinions  
Jagan Krishnan, K. Raghunandan, and Joon S. Yang ..... 423

**COMMENTARY**

- The Current State of Auditing as a Profession: A View from Worker-Owners  
Damon A. Silvers ..... 437

## AUTHOR INDEX

VOLUME 21, ISSUE NUMBERS 1-4  
(*March-December 2007*)

AAA Financial Accounting Standards Committee .....	1:103, 2:189, 2:201, 2:229
Berman, Eric S. ....	3:245
Boo, El'fred .....	4:331
Booker, Quinton .....	1:43
Chasteen, Lanny G. ....	2:119
Christensen, John .....	4:351
Cohen, Jeffrey .....	2:165
Demski, Joel S. ....	2:153, 4:351
Dillard, Jesse .....	4:387
Ettredge, Michael L. ....	4:371
Farber, David B. ....	1:1
Fellingham, John C. ....	2:159
Gaynor, Lisa Milici .....	2:165
Gordon, Elizabeth A. ....	1:81
Henry, Elaine .....	1:81
Hermanson, Dana R. ....	2:137
Hill, Cecil L. ....	1:43
Houston, Richard W. ....	2:137
Janvrin, Diane J. ....	3:295

Jeffrey, Cynthia G.	3:295
Johnson, Marilyn F.	1:1
Jorgensen, Bjorn N.	3:313
Keating, Elizabeth K.	3:245
Kohlbeck, Mark	1:23
Krishnamoorthy, Ganesh	2:165
Krishnan, Jagan	4:423
Li, Chan	4:371
Lim, Miaoling	4:331
Linthicum, Cheryl L.	3:313
Louwers, Timothy J.	1:81
Low, Kin-Yew	4:331
Marquardt, Carol A.	3:281
McLelland, Andrew J.	3:313
O'Connell, Vincent	2:215
Petroni, Kathy R.	1:1
Raghunandan, K.	3:265, 4:423
Rama, Dasaratha V.	3:265
Ransom, Charles R.	2:119
Reed, Brad J.	1:81
Rice, John C.	2:137
Schipper, Katherine	1:59

Scholz, Susan .....	4:371
Silvers, Damon A. ....	4:437
Soh, Ximming .....	4:331
Stephenson, Teresa .....	4:411
Taylor, Mark H. ....	3:313
Tuttle, Brad .....	4:387
Warfield, Terry D. ....	1:23
Wiedman, Christine I. ....	3:281
Wright, Arnold M. ....	2:165
Yang, Joon S. ....	4:423
Yohn, Teri Lombardi .....	1:59, 3:313